

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: May 21, 2012

Person to Contact:

Karen Batey - 0202939

Toll Free Telephone Number:
877-829-5500

ProPublica
c/o Kim Barker
55 Broadway 23rd Floor
New York, NY 10006

Dear Sir or Madam:

This is in response to your May 18, 2012, request for information regarding the tax-exempt status of Crossroads GPS.

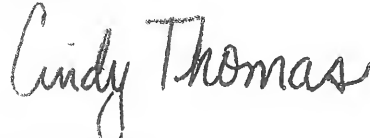
We have no record of the tax-exempt status for this organization under 501(a) of the Internal Revenue Code. Therefore, we have no documents to provide in response to your request.

In order to be formally recognized by the Internal Revenue Service as being tax exempt, an organization must apply for exemption. Certain types of organizations, including government entities, are not required to make formal application to the IRS to accept tax-deductible contributions. To be deductible, however, contributions must be used exclusively for public purposes as provided in section 170(c)(1) of the Code. In addition, for Federal income tax purposes only, churches, their integrated auxiliaries, and conventions or associations of churches are treated as organizations described in section 501(c)(3) of the Code, without applying for formal recognition of such status. To qualify for this treatment, an organization must meet all the organizational and operational requirements of section 501(c)(3) of the Code. No determination letters are issued to these organizations.

In addition to our web site, www.irs.gov/eo, Publication 557, Tax Exempt Status for Your Organization, contains information on these organizational and operational requirements.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive, flowing style.

Cindy Thomas
Manager, Exempt Organizations
Determinations